

This listing of claims will replace all prior versions, and listings, of claims in the application:

**Listing of Claims:**

1. – 3. canceled
4. (Currently amended) A whistling punching bag comprising:
  - (a) a punching bag having a cover and filler material;
  - (b) a plurality of compressible pneumatic targets on said cover of said punching bag, the pneumatic targets being positioned to receive a strike from a user;
  - (c) a whistle operatively connected to each of the plurality of compressible pneumatic targets, the whistle being sized and shaped to audibly indicate the accuracy and force of the strike by the user; and
  - (d) means for actuating said whistle when one or more of said plurality of compressible pneumatic targets is struck by a user.
5. (Previously presented) A whistling punching bag comprising:
  - (a) a punching bag having a cover and a filler material,
  - (b) at least one compressible pneumatic target attached to said punching bag cover; and
  - (c) a whistle, and
  - (d) a pneumatic hose connecting said at least one compressible pneumatic target to said whistle.